

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Muncie Community Schools (1970)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$447,564	\$475,808	\$1,018,780	n/a	128%	114%
	11100 Regular Programs; Elementary	\$11,602,870	\$11,392,972	\$10,748,194	\$13,518,870	17%	19%	26%
	11200 Regular Programs; Middle/Junior High	\$3,923,417	\$4,800,778	\$4,874,087	\$5,896,987	50%	23%	21%
	11300 Regular Programs; High School	\$5,371,649	\$6,161,940	\$6,725,476	\$7,865,806	46%	28%	17%
	11430 Vocational Education; Distributive Education	\$95,625	\$112,585	\$114,706	\$91,010	-5%	-19%	-21%
	11510 Vocational Education; Cooperative Education	\$142,523	\$100,908	\$131,195	\$49,798	-65%	-51%	-62%
	11520 Vocational Education; Area School Participation	\$2,258,447	\$2,653,963	\$3,098,693	\$1,195,790	-47%	-55%	-61%
	11590 Other Vocational Education Programs	\$1,291,617	\$293,757	\$355,115	\$421,569	-67%	44%	19%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$429,286	n/a	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$0	\$658,230	\$487,043	\$1,790,144	n/a	172%	268%
	11920 Other Regular Programs; Project 4R	\$541	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$140,895	\$248,868	\$288,605	\$116,496	-17%	-53%	-60%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$165,178	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$459,125	\$701,188	\$452,747	\$860,950	88%	23%	90%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$231,182	\$0	\$0	\$113,339	-51%	n/a	n/a
	12230 Mental Disabilities; Severe Mental Disabilities	\$63,312	\$75,800	\$122,962	\$56,205	-11%	-26%	-54%
	12310 Physical Impairment; Orthopedic Impairment	\$44,909	\$79,597	\$0	\$0	-100%	-100%	n/a
	12320 Physical Impairment; Multiple Disabilities	\$65,191	\$0	\$0	\$35,265	-46%	n/a	n/a
	12330 Physical Impairment; Visual Impairment	\$9,421	\$0	\$0	\$23,239	147%	n/a	n/a
	12340 Physical Impairment; Hearing Impairment	\$267,867	\$46,285	\$57,534	\$60,713	-77%	31%	6%
	12350 Physical Impairment; Homebound	\$156,273	\$0	\$0	\$0	-100%	n/a	n/a
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$340,031	\$158,145	\$208,678	\$227,324	-33%	44%	9%
	12510 Culturally Different; Communication Disorders	\$405,094	\$0	\$0	\$1,619	-100%	n/a	n/a
	12520 Culturally Different; Compensatory	\$0	\$459	\$0	\$0	n/a	-100%	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$844,611	\$430,239	\$504,687	\$231,308	-73%	-46%	-54%
	12610 Learning Disability	\$0	\$0	\$0	\$290,134	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$529,774	\$60,291	\$78,624	\$261,417	-51%	334%	232%
	12810 Special Education Preschool	\$533,113	\$625,431	\$655,416	\$555,620	4%	-11%	-15%
	12900 Other Special Programs	\$554,154	\$119,886	\$109,737	\$81,168	-85%	-32%	-26%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$511,686	\$412,130	\$356,984	\$468,000	-9%	14%	31%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$29,734	\$0	\$0	\$0	-100%	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$277,670	\$310,481	\$322,772	\$339,339	22%	9%	5%
	14100 Summer School Programs; Elementary	\$69,480	\$1,896	\$44,878	\$45,482	-35%	> 500%	1%
	14300 Summer School Programs; High School	\$102,065	\$113,998	\$162,713	\$145,034	42%	27%	-11%
	16100 Remediation Testing	\$116,473	\$135,128	\$119,296	\$123,176	6%	-9%	3%
	16200 Preventive Remediation	\$2,677	\$0	\$0	\$0	-100%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$38,352	\$748,981	\$769,365	\$559,679	> 500%	-25%	-27%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$29,789	n/a	n/a	n/a
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$2,030,478	\$0	\$0	n/a	-100%	n/a
	17900 Payments to Other Governmental Units Within State; Other	\$9,836	\$0	\$0	\$0	-100%	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$19,606	\$1,910	\$0	\$89,976	359%	> 500%	n/a
	22220 Library/Media Services; School Library	\$469,329	\$509,077	\$528,728	\$472,787	1%	-7%	-11%
	22230 Library/Media Services; Audiovisual	\$69,989	\$0	\$0	\$0	-100%	n/a	n/a
	22240 Library/Media Services; Educational Television	\$81,301	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$22	\$0	\$0	n/a	-100%	n/a
	24100 Office of The Principal	\$2,076,971	\$2,151,349	\$2,264,175	\$2,441,372	18%	13%	8%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,254,984	\$1,933,163	\$2,151,591	\$1,434,979	14%	-26%	-33%
<b>Student Academic Achievement Total</b>		<b>\$34,461,796</b>	<b>\$37,517,500</b>	<b>\$36,209,811</b>	<b>\$41,507,630</b>	<b>20%</b>	<b>11%</b>	<b>15%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$260,359	\$12,951	\$0	\$0	-100%	-100%	n/a
	21120 Attendance and Social Work Services; Attendance Services	\$26,835	\$0	\$0	\$0	-100%	n/a	n/a
	21130 Attendance and Social Work Services; Social Work Services	\$8,618	\$63,688	\$139,190	\$54,842	> 500%	-14%	-61%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$2,840	\$0	\$14,160	n/a	399%	n/a
	21210 Guidance Services; Service Area Direction	\$27,952	\$64,474	\$30,549	\$91,766	228%	42%	200%
	21220 Guidance Services; Counseling Services	\$741,048	\$946,317	\$1,130,441	\$966,297	30%	2%	-15%

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	21240 Guidance Services; Information Services	\$116,632	\$0	\$0	\$0	-100%	n/a	n/a
	21310 Health Services; Service Area Direction	\$11,982	\$3,280	\$12,701	\$13,115	9%	300%	3%
	21320 Health Services; Medical Services	\$22,656	\$49,814	\$19,366	\$45,446	101%	-9%	135%
	21340 Health Services; Nurse Services	\$425,321	\$577,065	\$608,417	\$654,546	54%	13%	8%
	21390 Health Services; Other Health Services	\$47,261	\$0	\$0	\$0	-100%	n/a	n/a
	21420 Psychological Testing	\$246,195	\$0	\$0	\$0	-100%	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$217,963	\$10,428	\$0	\$0	-100%	-100%	n/a
	21890 Special Education Administration; Other Special Education Administration	\$8,424	\$0	\$0	\$0	-100%	n/a	n/a
	21910 Other Support Services, Students; Service Area Direction	\$0	\$10,600	\$6,535	\$2,236	n/a	-79%	-66%
	22110 Improvement of Instruction; Service Area Direction	\$907,109	\$1,244,884	\$1,205,157	\$1,400,056	54%	12%	16%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$40,641	\$2,719	\$2,764	\$222,504	447%	> 500%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$13,309	\$0	\$0	\$0	-100%	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,482	\$527	\$75	\$2,480	-45%	371%	> 500%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$136,027	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$567,372	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$186,954	n/a	n/a	n/a
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$6,248	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$7,654	\$557	\$6,003	\$12,567	64%	> 500%	109%
	23120 Board of Education; Service Area Assistants	\$12,862	\$13,853	\$12,452	\$8,995	-30%	-35%	-28%
	23190 Board of Education; Other Governing Body Services	\$102,876	\$0	\$4,867	\$22,839	-78%	n/a	369%
	23210 Executive Administration; Office of The Superintendent	\$248,746	\$533,997	\$593,653	\$780,023	214%	46%	31%
	23220 Executive Administration; Community Relations	\$41,395	\$38,453	\$40,127	\$45,040	9%	17%	12%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$168,157	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$462,258	\$692,276	\$227,373	n/a	-51%	-67%
<b>Student Instructional Support Total</b>		<b>\$3,540,320</b>	<b>\$4,038,705</b>	<b>\$4,504,573</b>	<b>\$5,629,043</b>	<b>59%</b>	<b>39%</b>	<b>25%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$22,268	\$23,138	\$26,556	\$23,860	7%	3%	-10%
	23160 Board of Education; Promotion Expenses	\$9,354	\$2,219	\$11,269	\$16,561	77%	> 500%	47%
	25110 Fiscal Services; Office of The Business Manager	\$123,408	\$133,908	\$139,727	\$167,168	35%	25%	20%
	25150 Fiscal Services; Payroll Services	\$32,003	\$39,506	\$40,777	\$44,556	39%	13%	9%
	25160 Fiscal Services; Financial Accounting	\$47,756	\$63,023	\$64,959	\$69,499	46%	10%	7%
	25191 Other Fiscal Services; Refund of Revenue	\$26,776	\$0	\$68	\$116	-100%	n/a	72%
	25192 Other Fiscal Services; Petty Cash	\$98	\$0	\$0	\$0	-100%	n/a	n/a
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$10,862	\$54,182	\$56,342	\$61,323	465%	13%	9%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$26,185	\$27,205	\$28,830	\$32,282	23%	19%	12%
	25300 Printing, Publishing, and Duplicating Services	\$52,823	\$74,458	\$77,014	\$31,145	-41%	-58%	-60%
	25400 Planning, Research, Development and Evaluation	\$35,582	\$2,692	\$0	\$0	-100%	-100%	n/a
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$16,733	n/a	n/a	n/a
	25890 Other Technology Services	\$11,885	\$670	\$317	\$6,655	-44%	> 500%	> 500%
	25920 Ditch Assessments	\$402	\$467	\$0	\$13,431	> 500%	> 500%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$5,355,089	\$11,013,770	\$0	\$0	-100%	-100%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$52,319	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,703,768	\$6,598,592	\$6,147,736	\$6,799,032	19%	3%	11%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$409,418	\$364,670	\$374,450	\$386,085	-6%	6%	3%
	26499 2007 Account Code - Other	\$5,873	\$0	\$0	\$0	-100%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$192,990	\$309,963	\$336,584	\$359,050	86%	16%	7%
	26700 Operation and Maintenance of Plant Services; Insurance	\$135,778	\$401,197	\$366,113	\$360,850	166%	-10%	-1%
	27010 Student Transportation; Service Area Direction	\$58,994	\$368,009	\$132,890	\$297,872	405%	-19%	124%
	27100 Student Transportation; Vehicle Operation	\$132,376	\$26,437	\$27,276	\$93,748	-29%	255%	244%
	27200 Student Transportation; Monitoring Services	\$0	\$42,956	\$45,092	\$25,125	n/a	-42%	-44%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$25,966	\$115,001	\$92,473	\$110,873	327%	-4%	20%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$159,751	n/a	n/a	n/a
	27500 Student Transportation; Insurance on Buses	\$4,371	\$2,520	\$6,203	\$8,293	90%	229%	34%
	27700 Student Transportation; Contracted Transportation Services	\$1,533,880	\$2,350,689	\$2,415,367	\$2,304,804	50%	-2%	-5%
	27900 Student Transportation; Other Student Transportation Services	\$7,392	\$0	\$104,826	\$84,574	> 500%	n/a	-19%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,088,824	\$1,176,409	\$1,199,336	\$1,754,500	61%	49%	46%

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	31400 Food Services Operations; Food Purchases	\$1,211,945	\$1,263,639	\$1,302,503	\$1,313,280	8%	4%	1%
	33100 Community Service Operations; Direction of Community Services	\$145,937	\$61,362	\$44,264	\$41,960	-71%	-32%	-5%
	33200 Community Recreation	\$39,878	\$63,651	\$60,860	\$50,453	27%	-21%	-17%
	33300 Civic Services	\$4,588	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$137,230	\$183,900	\$209,891	\$228,614	67%	24%	9%
	33910 High School Band Uniforms	\$23,930	\$0	\$18,027	\$22,173	-7%	n/a	23%
	33940 Child Care Services	\$13,892	\$203,745	\$208,530	\$242,254	> 500%	19%	16%
	33990 Other Community Services; Other	\$2,862,842	\$228,850	\$174,743	\$253,233	-91%	11%	45%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$184,285	\$534,250	\$551,510	\$592,312	221%	11%	7%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$228,667	\$200,239	\$280,500	\$200,647	-12%	0%	-28%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$200	n/a	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$19,959,633</b>	<b>\$25,931,318</b>	<b>\$14,545,034</b>	<b>\$16,173,009</b>	<b>-19%</b>	<b>-38%</b>	<b>11%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,424,180	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$210,228	\$43,188	\$48,902	\$20,207	-90%	-53%	-59%
	45100 Building Acquisition, Construction and Improvements	\$0	\$4,122,704	\$19,971,428	\$17,065,726	n/a	314%	-15%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$131,966	\$286,883	\$286,883	\$143,442	9%	-50%	-50%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$63,105	\$0	\$29,335	n/a	-54%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$8,000	\$1,200	\$0	n/a	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$893,999	\$625,616	\$664,221	\$1,308,783	46%	109%	97%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$20,309	\$75,345	\$119,159	\$124,660	> 500%	65%	5%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$275,000	n/a	n/a	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$663,990	\$265,000	\$438,129	n/a	-34%	65%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$104,172	n/a	n/a	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$248,960	\$114,019	\$109,302	n/a	-56%	-4%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,616,000	\$3,613,771	\$5,269,521	\$5,292,601	46%	46%	0%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$1,684,591	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$6,296,682</b>	<b>\$9,751,563</b>	<b>\$26,740,334</b>	<b>\$26,595,946</b>	<b>322%</b>	<b>173%</b>	<b>-1%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$932,699	\$734,026	\$860,697	\$623,563	-33%	-15%	-28%
	26492 2007 Account Code - Social Security	\$2,896,620	\$2,886,611	\$2,945,972	\$1,337,805	-54%	-54%	-55%
	26493 2007 Account Code - Workmen's Compensation	\$106,088	\$280,454	\$276,128	\$144,279	36%	-49%	-48%
	26494 2007 Account Code - Group Insurance	\$5,298,133	\$11,847,900	\$24,428,356	\$12,972,965	145%	9%	-47%
	26496 2007 Account Code - Unemployment Compensation	\$22,801	\$31,165	\$32,544	\$25,906	14%	-17%	-20%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$68,312	\$0	\$2,605	\$0	-100%	n/a	-100%
<b>prorated Total</b>		<b>\$9,324,654</b>	<b>\$15,780,156</b>	<b>\$28,546,302</b>	<b>\$15,104,518</b>	<b>62%</b>	<b>-4%</b>	<b>-47%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$41,558,351	\$49,859,157	\$57,313,584	\$52,785,882	27%	6%	-8%	56.5%	53.6%	51.8%	50.3%
Student Instructional Support	\$4,183,805	\$5,321,654	\$7,062,794	\$7,029,276	68%	32%	0%	5.7%	5.7%	6.4%	6.7%
Overhead and Operational	\$21,480,441	\$28,080,826	\$19,403,662	\$18,588,042	-13%	-34%	-4%	29.2%	30.2%	17.6%	17.7%
Nonoperational	\$6,360,488	\$9,757,605	\$26,766,014	\$26,606,945	318%	173%	-1%	8.6%	10.5%	24.2%	25.3%
<b>Grand Total</b>	<b>\$73,583,085</b>	<b>\$93,019,241</b>	<b>\$110,546,054</b>	<b>\$105,010,146</b>	<b>43%</b>	<b>13%</b>	<b>-5%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	62.2%	59.3%	58.2%	57.0%